

(IRS) employees; assisting with developing online training; ensuring that employees are aware of federal safeguard procedures; taking the lead and assisting new employees; reviewing work regarding disclosure information; and inputting information in accordance with confidentiality rules. Moreover, the appellant states that the "findings of facts" in the classification determination mischaracterizes her duties and failed to address her interactions with the public.

In response, Agency Services asserts that the appellant's primary duties include reviewing tax records for confidential information which is performed under the direction of her supervisor. She is also responsible for maintaining monthly access logs and revenue statistics that are used to match monthly federal reports which are consistent with the Technical Assistant 2, Treasury classification. Moreover, Agency Services avers that the appellant previously filed a classification appeal and it was determined that the duties she was performing were consistent with a Technical Assistant 2, Treasury classification. *See In the Matter of Dorothy Meyers, Department of the Treasury* (CSC, decided August 1, 2012).

CONCLUSION

The definition section of the job specification for the title Taxpayer Representative 3 states:

Under supervision in the Department of the Treasury, encourages voluntary compliance with New Jersey tax laws by providing basic information and assistance to taxpayers, their representatives and/or Division staff relative to all taxes administered by the division; does related work as required.

The definition section of the job specification for the title Technical Assistant 2, Treasury states:

Under the direction of a Technical Assistant 1, Treasury or other supervisory official in the Department of the Treasury, or, in the Lien Section, Office of the Public Defender, collects, reviews and verifies data from forms, claims, applicants, returns, assessments, proposals, and error listings, determines the completeness and accuracy of information, benefits, and/or liability reported or calculated; makes routine eligibility, award, and liability determinations and calculations; does related work.

In the instant matter, Agency Services appropriately determined that the proper classification of the appellant's position is Technical Assistant 2, Treasury. The majority of the appellant's duties do not involve encouraging voluntary compliance with New Jersey tax laws by providing basic information and assistance

to taxpayers, their representatives and/or Division staff. Rather, the majority of her duties constitute the *collection, review, and verification of data on tax related information and forms* pertaining to OPRA requests and background checks. Moreover, the appellant's supervisor indicated on the PCQ that the appellant performs her duties under his direction. Such duties are consistent with the duties performed by a Technical Assistant 2, Treasury classification. Accordingly, the appellant provides no substantive documentation in support of her claims that a higher classification is justified based on the work she performs.

Although the appellant argues on appeal that she is performing the work of a Taxpayer Representative 3, the information she provided on the PCQ does not support that assertion. For example, the appellant indicated on the PCQ that she responds to inquiries and provides technical assistance to taxpayers only 8% of the time. Further, she indicated that she oversees and provides guidance only 10% of the time. The appellant also admits on appeal that she only *assists* with developing online training, which is contrary to the information that she provided on the PCQ. She also listed on the PCQ that her OPRA-related work includes carrying out redactions; determining whether information can be released; performing research; compiling data; and determining if additional input from other legal authorities is required.

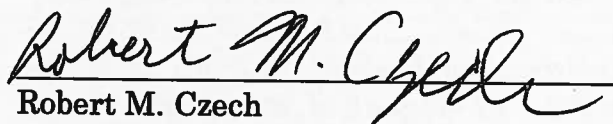
With respect to the appellant's assertion that she is performing duties of a Taxpayer Representative 3, the fact that some of an employee's assigned duties may compare favorably with some examples of work found in a given job specification is not determinative for classification purposes, since, by nature, examples of work are utilized for illustrative purposes only. In this regard, it is not uncommon for an employee to perform some duties which are above or below the level of work which is ordinarily performed. For purposes of determining the appropriate level within a given class, and for overall job specification purposes, the definition portion of the job specification is appropriately utilized. Accordingly, there is no basis to disturb the finding that the proper classification of her position is Technical Assistant 2, Treasury.

ORDER

Therefore, it is ordered that this appeal be denied.

This is the final administrative determination in this matter. Any further review should be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 3rd DAY OF JUNE, 2015



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Henry Maurer
Director
Division of Appeals
and Regulatory Affairs
Civil Service Commission
Written Record Appeals Unit
P. O. Box 312
Trenton, New Jersey 08625-0312

Attachment

c: Dorothy Meyers
Douglas Ianni
Kenneth Connolly
Joseph Gambino



STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
AGENCY SERVICES
P. O. Box 313
Trenton, New Jersey 08625-0313

Chris Christie
Governor
Kim Guadagno
Lt. Governor

Robert M. Czech
Chair/Chief Executive Officer

February 6, 2015

Mr. Dorothy Meyers
Department of the Treasury
Division of Taxation
50 Barrack St.
P.O. Box 269
Trenton, New Jersey 08695-0269

**RE: Classification Appeal, Technical Assistant 2, Treasury
AS Log #08140346, Position #006272, EID #000346289**

Dear Ms. Meyers:

This is to inform you, and the Department of the Treasury, of our determination concerning your classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted and a telephone audit conducted with you, and your immediate supervisor, Gary Dallet, on January 21, 2015.

Issue:

You are appealing that your current title of Technical Assistant 2, Treasury (A15) is not consistent with your current assigned duties and responsibilities. You contend that the title of Taxpayer Service Representative 3 (P18) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of Taxation, Counsel Services, Office of Legislative Analysis and Disclosure and you report directly to Gary Dallet, Administrative Analyst 2 (P26). Your position does not possess supervisory responsibility.

Ms. Dorothy Meyers
Page 2
February 6, 2015

Finding of Fact:

The primary responsibilities of your position include, but are not limited to the following:

- Independently reviewing Open Public Records Act (OPRA) requests for information and determining whether additional information from Division of Taxation staff is necessary. Upon response from appropriate staff, reviewing and redacting confidential information that should not be released.
- Maintaining Division of Taxation user statistics of staff accessing the Internal Revenue Service's (IRS) Federal Transcript Delivery Service (FTDS) for federal tax transcript review.
- Developing IRS mandated training for the proper use of Federal Tax Information through FTDS. Ensuring that accessed employees are aware of Federal Safeguard procedures.
- In consultation with the Disclosure Officer, assisting in developing online training for division staff with access to Federal Tax Information.
- Taking the lead over other staff members. Duties include reviewing work as it pertains to the disclosure of information and assisting new employees in the unit.

Review and Analysis:

In reviewing your request, various titles were examined in relation to the overall duties being performed by your position to determine the appropriate classification for the tasks described by you and your supervisor.

Your position is currently classified by the title, Technical Assistant 2, Treasury (51633-A15). The definition section of the job specification for this title states:

Ms. Dorothy Meyers

Page 3

February 6, 2015

"Under the direction of a Technical Assistant 1, Treasury or other supervisory official in the Department of the Treasury, or, in the Lien Section, Office of the Public Defender collects, reviews and verifies data from forms, claims, applicants, returns, assessments, proposals, and error listings, determines the completeness and accuracy of information, benefits, and/or liability reported or calculated; makes routine eligibility, award, and liability determinations and calculations; does related work."

Your classification appeal submission indicates that you believe the title Taxpayer Representative 3 (51322-P18) is an appropriate title for your position. The definition section for this title states:

"Under supervision in the Department of the Treasury, encourages voluntary compliance with New Jersey tax laws by providing basic information and assistance to taxpayers, their representatives and/or Division staff relative to all taxes administered by the division; does related work as required."

Incumbents classified as a Taxpayer Service Representative 3 encourage voluntary compliance with New Jersey Tax laws by providing information relative to all taxes administered by the division. Your position is responsible for ensuring that confidential information is not released, training division staff on proper federal database use, maintaining usage statistics of the federal database, and performing other duties in providing assistance to the Disclosure Officer. The assigned duties and responsibilities of your position are not similar to those described in the Taxpayer Service Representative 3 definition section; therefore, a reclassification of your position to this title is inappropriate.

The assigned duties of your position include collecting, reviewing, and verifying data compiled through examination of reports; reviewing and extracting information from files while verifying the completeness and accuracy of information reported prior to electronic recording; reviewing supporting documents and adjusting records; monitoring internal controls to verify that subordinate personnel follow established procedures; preparing and distributing documents, notices, proposals, manuals, and listings; preparing reports and maintaining records and

Ms. Dorothy Meyers

Page 4

February 6, 2015

files; and other duties that involve reviewing, verifying, authorizing, and providing information and assistance of a technical nature.

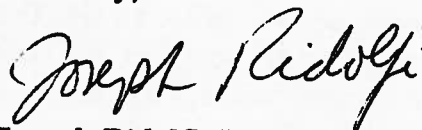
The preponderance of assigned duties and responsibilities of this position are significantly descriptive of tasks assigned to the title, Technical Assistant 2, Treasury (A15).

Determination:

Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are best classified by the title Technical Assistant 2, Treasury (51633-A15).

Please be advised that in accordance with *N.J.A.C. 4A:3-3.9*, you may appeal this decision within twenty (20) days of receipt of this letter. This appeal should be addressed to Written Records Appeals Unit, Division of Appeals and Regulatory Affairs, P.O. Box 312, Trenton, New Jersey 08625-0312. Please note that the submission of an appeal must include a copy of the determination being appealed as well as written documentation and/or argument substantiating the portions of the determination being disputed and the basis for the appeal.

Sincerely,



Joseph Ridolfi, Team Leader
Agency Services

JR/tc

c: Ms. Laura Budzinski, Treasury Human Resources